

## Message Text

LIMITED OFFICIAL USE

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ACTION L-03

INFO OCT-01 AF-10 EUR-12 NEA-10 ISO-00 EB-08 TRSE-00  
OMB-01 COME-00 CIAE-00 INR-10 NSAE-00 /055 W  
-----054283 021957Z /70

R 021410Z AUG 78  
FM AMEMBASSY NOUAKCHOTT  
TO SECSTATE WASHDC 0000  
INFO AMEMBASSY DAKAR  
RUFHMDXAMEMBASSY MADRID 613  
AMEMBASSY RABAT

LIMITED OFFICIAL USE NOUAKCHOTT 2203

E.O. 11652: N/A  
TAGS: ETRN, MR  
SUBJ: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: STATE 191803

1. ACCORDING ASSISTANT DIRECTOR NOUAKCHOTT AIRPORT,  
TAXATION ON FOREIGN FLAG AIR CARRIERS CONSISTS OF LANDING  
FEES AND FREIGHT TAX. LANDING FEE DETERMINED BY WEIGHT  
OF PLANE AND NATURE OF FLIGHT, INTERNATIONAL FLIGHTS  
BEING MORE EXPENSIVE. AS EXAMPLE, PAN AM BOEING 707  
LANDING HERE WOULD BE CHARGED 40,844 UM OR 909 DOLLARS  
US WHEREAS INTERNAL FLIGHTS BY SAME SIZE 150 TON AIR  
PLANE WOULD BE 22,268 UM OR 495 DOLLARS US.

2. ALL FOREIGN CARRIERS TREATED EQUALLY, EVEN AIR  
AFRIQUE, WHICH IS PARTLY OWNED BY CONSORTIUM OF WEST  
AFRICAN COUNTRIES INCLUDING MAURITANIA. EXCEPTIONS  
ARE MADE FOR ONLY ON CLASS OF CARRIERS, GOVERNMENTAL  
(INCLUDING MILITARY) AIRCRAFT BELONGING TO ANY OF  
TWELVE ASECNA (AGENCE POUT LA SECURITE DE LA NAVIGATION  
AERIENNE EN AFRIQUE) MEMBER COUNTRIES. EXEMPTIONS  
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FROM THIS TAX ARE ALSO MADE ON AN EXCEPTIONAL BASIS FOR  
PARTICULAR FLIGHTS SUCH AS EMERGENCY RELIEF FLIGHTS.  
NO EXEMPTIONS AR MADE FOR PRIVATE OR GOVERNMENT OWNED  
COMMERCIAL CARRIERS HOWEVER.

3. MAURITANIA ALSO IMPOSES A TAX ON FREIGHT LANDED AT  
EACH AIRPORT. THERE ARE THREE RATE CATEGORIES, INTERNAL

CARGO AT 1 UM PER KILO, CARGO COMING FROM OR GOING TO AFRICAN COUNTRIES AT 2 UM PER KILO, AND CARGO FROM ALL OTHER COUNTRIES AT 4UM PER KILO. THIS TAX IS SEPARATE FROM CUSTOMS DUTIES AND APPLIES TO ALL NON-AFRICAN COUNTRIES WITHOUT DISCRIMINATION. THERE IS NO TAX ON FUEL.

4. WITH REGARD TO SHIPPING, FOREIGN FLAG VESSELS PAY SMALL PORT TAX IF THEY DISCHARGE AT NOUAKCHOTT WHARF, NONE AT ALL IF, AS IS USUALLY THE CASE, TENDERS ARE USED. NO TAXES IMPOSED ON CONTAINERS.

5. SINCE MAURITANIA HAS NO FLAG CARRIERS FOR SHIPPING, QUESTION OF RECIPROCITY DOES NOT ARISE. EVEN FOR MAURITANIA AIR CARRIER NO PROVISIONS FOR RETALIATORY PROVISIONS EXIST, ALTHOUGH IT IS PROBABLE GIRM WOULD RECIPROCATATE IN EVENT OF ANY SUBSTANTIAL CHANGE IN TAX POLICY BY MOROCCO, SENEGAL OR SPAIN (ONLY THREE COUNTRIES TO WHICH AIR MAURITANIA NOW FLIES). KRYZA

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** INSTRUMENTS, TAXES, CARGO SHIPS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 02 aug 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 20 Mar 2014  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978NOUAKC02203  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780316-0758  
**Format:** TEL  
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**Handling Restrictions:** n/a  
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**Litigation History:**  
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**Message ID:** 94058b58-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION L  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
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**Previous Handling Restrictions:** n/a  
**Reference:** 78 STATE 191803  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 27 apr 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 1561411  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE  
**TAGS:** ETRN, MR  
**To:** STATE  
**Type:** TE  
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**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
**Markings:** Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014